



DEPARTMENT OF THE NAVY  
CHIEF OF NAVAL EDUCATION AND TRAINING  
250 DALLAS ST  
PENSACOLA FLORIDA 32508-5220

7510  
Ser 00GR/0149  
JUL 21 1999

From: Chief of Naval Education and Training

Subj: LOCAL AUDIT FUNCTION AND COMMAND EVALUATION PROGRAM

Ref: (a) CNETINST 5000.4A

1. This letter announces required audit and review topics for FY 2000.
2. Below are two important areas where improvements in accountability are possible. Commands having local auditors normally perform audits. Activities without auditors should complete reviews. CNET (Code 00GR) will distribute step-by-step guides by 1 December 1999 to assist in examining the following topics:

a. Review of administrative and accounting controls as provided for under the Chief Financial Officer's Improvement Plan.

Objective: To evaluate management's adherence to the safeguards that ensure resources are used and accounted for as intended.

Primary Reference: CNET ltr 7000 Ser OS821/0134 of 17 Jul 98

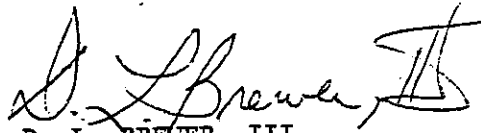
- b. Review of retention and disposition procedures governing records

Objective: To evaluate the effectiveness of record accountability.

Primary Reference: SECNAVINST 5212.5D

3. For those commands performing local audits, a copy of audits scheduled for FY 2000 is due to CNET (Code 00GR) by 13 August 1999. Submit this information in the format displayed in enclosure (1) of reference (a). This input will be incorporated into the Department of the Navy FY 2000 Internal Audit Plan.

4. Potential efficiencies are available in the above two topics. Therefore every effort should be made to complete the audit/reviews, as appropriate. Refer questions concerning this tasking to CNET (Code 00GR) at DSN 922-4867 or INTERNET (SHERRIL-I.FRANKLIN@SMTP.CNET.NAVY.MIL OR CHARLES-GIMBEL@SMTP.CNET.NAVY.MIL). The fax number is DSN 922-8959.

  
D. L. BREWER, III  
Vice CNET

Distribution: (CNETINST 5218.2C)  
Lists I, II (1-3, 25), IV